Index

Accounting Standards,
  development of, 473 *et seq.*
  finance lease, for, 474 *et seq.*
  influence of, tax cases in, 476 *et seq.*
  leasing transaction, for, 474 *et seq.*
Accounting, Trading Profits, for,
  clear guidance by courts, whether, 468 *et seq.*
Advance Corporation Tax,
  Budget proposals, reduction of surplus, for, 330 *et seq.*, 332 *et seq.*
  proposals for reform, 289 *et seq.*
Agent,
  permanent establishment, whether,
    OECD Model, under, 341 *et seq.*
Appeal by Case Stated,
  restrictions, 238 *et seq.*
Appeals,
  book, 522
Approved Share Option Schemes,
  Finance Bill, 278 *et seq.*
Assessment,
  simpler system for,
    consultative document, 65 *et seq.*
Benefits in Kind,
  average cost basis, 187 *et seq.*
  Finance Bill, 271 *et seq.*
  marginal cost basis, 185 *et seq.*
  market value basis, 188 *et seq.*
  school fees, 172 *et seq.*
Books,
  1993 VAT system, 180 *et seq.*
  double taxation agreement, 182
  interest, deductibility of, 520 *et seq.*
  international tax law, 182
  partnership taxation, 524 *et seq.*
  tax appeals, 522 *et seq.*
Business Expansion Scheme,
  loan linked investments,
    Finance Bill, 279 *et seq.*
Capital Allowances,
  Finance Bill, 280
Capital Gains Tax,
  principal private residence, 12 *et seq.*, 24 *et seq.*
  settled property,
    extra statutory concession, 70 *et seq.*
Capital Losses,
  Finance Bill, 273 *et seq.*
Capital Transfer Tax,
  scheme to avoid,
    distribution to elderly beneficiary, where, 414 *et seq.*
Car Tax,
  abolition,
    Finance Bill, 256
Caribbean,
  double taxation agreements, 395 *et seq.*
Case Stated Procedure,
  restrictions, 238 *et seq.*
Charities,
  consideration given by, covenanted payments for, 496 *et seq.*
  covenanted payments to, 496 *et seq.*
Citizen's Charter, 301 *et seq.*
Commercial Accounting,
  trading profits, to determine,
    clear guidance by courts, whether, 468 *et seq.*
Companies,
  controlled foreign. *See* Controlled Foreign Companies.
  European, 114 *et seq.*
  group relief. *See* Group Relief.
  mergers, 105 *et seq.* *And see* Mergers.
  parent/subsidiary, 105 *et seq.*
  resident and non-resident. *See* Resident and Non-Resident Companies.
  taxation of profits and dividends,
    international review, 90 *et seq.*
Company Cars,
  Finance Bill, 266 *et seq.*
Complaints Procedure,
  Revenue Adjudicator, appointment of, (*and see* Revenue Adjudicator), 301 *et seq.*
Continental Shelf,
  double taxation agreements, 189 *et seq.*
Controlled Foreign Companies,
  Finance Bill, 281 *et seq.*
Corporate Taxation,
  European Community, 75 *et seq.*
Deep Discount Securities,
  Finance Bill, 264 *et seq.*
Deep Gain Securities,
  Finance Bill, 265 *et seq.*
Demerger,
  classification of income and capital of shares issued in, 406 *et seq.*
Discrimination,
  non-resident companies and resident companies between, 435 *et seq.*
Dividends,
  foreign. *See* Foreign Dividends.
  imputation system,
    review, 90 *et seq.*
Domicile, Law of,
  Law Commission's proposals, 46 *et seq.*
  reform, 42 *et seq.*
Double Taxation Agreements,
  book, 182
  continental shelf, 189 *et seq.*
  Eastern Caribbean, 395 *et seq.*
  non-discrimination article, 435 *et seq.*
  OECD Model. *See* OECD Model Tax Convention.
  permanent establishment, agents as, 341 *et seq.*
  U.S./Netherlands,
    limitation of benefits, 97 *et seq.*
Double Taxation Relief,
  dividends,
    international review, 90 *et seq.*

Double Taxation Relief—*cont.*
United Kingdom/Ireland,
inheritance taxes, 384 *et seq.*
Dwelling-house,
definition, 12 *et seq.*, 17 *et seq.*
Eastern Caribbean,
double taxation agreements, 395 *et seq.*
Editorial Plan, British Tax Review, for, 5
Enforcement,
foreign revenue claims, of, 313 *et seq.*
Eurobonds,
paying and collecting agent rules, 325
European Community,
1993 VAT System,
books, 180 *et seq.*
corporate taxation, 75 *et seq.*
Economic Interest Grouping, 134 *et seq.*
European Company proposals, 114 *et seq.*
harmonisation,
corporate taxation, 75 *et seq.*
group relief, review of, 517 *et seq.*
indirect taxes, 164 *et seq.*
indirect taxes,
excise duties, 170 *et seq.*
VAT history, 166 *et seq.*
mergers directive, 105 *et seq.*
parent–subsidiary directive, 105 *et seq.*, 426
Ruding Committee Report, 75 *et seq.*
triangulation, 160 *et seq.*
European Company,
proposals for, 114 *et seq.*
European Economic Interest Grouping, 134 *et seq.*
Family Investment Company,
unitisation of portfolio, 247
Filkin, Elizabeth,
appointment of, 301 *et seq.*
Finance Act 1993,
drafting, review of, 483 *et seq.*
oil taxation, 434 *et seq.*
review, 483 *et seq.*
Finance Bill,
approved share option schemes, 278 *et seq.*
bad debt relief,
VAT, 254
benefits in kind, 271 *et seq.*
business expansion scheme, 279 *et seq.*
capital allowances, 280
capital losses, 273 *et seq.*
car tax, abolition of, 256
company cars, 266 *et seq.*
controlled foreign companies, 281 *et seq.*
deemed supplies,
VAT, 254
foreign exchange gains and losses, 276 *et seq.*
fuel for domestic/charity use,
VAT, 252
fuel for vehicles,
VAT, 252
gold, new scheme for,
VAT, 253
input tax appeals, 253

Finance Bill—*cont.*
interest payments, multinational groups, in, 256 *et seq.*
NSDDS, 272 *et seq.*
oil taxation, 282 *et seq.*
penalties,
VAT, 255
residence, 285 *et seq.*
triangular transactions,
VAT, 252
Financial Instruments,
interest rate/currency risk management, for,
proposals, 429 *et seq.*
Foreign Dividends,
paying and collecting agent rules, 319 *et seq.*
Foreign Exchange Gains and Losses,
Finance Bill, 276 *et seq.*
Foreign Tax Credit Relief,
analysis of, 201 *et seq.*
credit limit, 212 *et seq.*
creditable tax defined, 200 *et seq.*
income arising, meaning of, 204 *et seq.*
Fuel for Domestic Use,
VAT, 252
Fuel for Vehicles,
VAT, 252
General Commissioners,
adversarial jurisdiction, whether, 52 *et seq.*
inquisitorial role, whether, 52 *et seq.*
role assessment, 52 *et seq.*
Gold,
scheme for,
VAT, 253
Group Relief, 249 *et seq.*
European Community harmonisation, 517 *et seq.*
share ownership,
arrangements affecting, 249 *et seq.*
option arrangements, 249 *et seq.*
Hansard,
use of,
statutory interpretation for, 1 *et seq.*
Hardman, Philip,
obituary, 73 *et seq.*
H.R.H. Queen Elizabeth II,
taxation of, 71 *et seq.*
Historical Perspective, Taxation of,
1932–1945, 230 *et seq.*
Imputation Systems,
company dividends, for,
international comparisons, 90 *et seq.*
Income Tax,
assessment. *See* Assessment.
benefits. *See* Benefits.
Indirect Taxes,
European Community, 164 *et seq.*
Inheritance Tax,
U.K./Ireland,
double taxation relief, 384 *et seq.*
Inland Revenue,
complaints procedure, 301
Input Tax,
appeals,
Finance Bill, 253

Interest Payments,
deductibility,
book, 520 *et seq.*
multi national groups, in, 256 *et seq.*
charge under accrued income scheme, 259 *et seq.*
deep discount securities, 264 *et seq.*
deep gain securities, 265 *et seq.*
exempted debts, 258 *et seq.*
qualifying debts, 257 *et seq.*
International Tax Law,
book, 182
Ireland/United Kingdom,
inheritance taxes,
double taxation relief, 384 *et seq.*
Journalists,
cost of newspapers for,
deductible expenditure, whether, 410 *et seq.*
Judicial Review,
development in tax field, 219 *et seq.*
Lease,
grant with rent-free period,
VAT, 480 *et seq.*
surrender for consideration,
VAT, 479 *et seq.*
Life and Taxes,
1932–1945, 230 *et seq.*
1945–1965, 294 *et seq.*
1965–1992, 504 *et seq.*
Life Assurance,
disposal of interests in unit trusts, 307 *et seq.*
distributions, UK companies, from, 311
management expenses, 311 *et seq.*
overseas companies trading in UK, 308 *et seq.*
taxation of,
Finance Act, 306 *et seq.*
transfer of assets between business classes, 310 *et seq.*
transfer of long term business, 306 *et seq.*
Mergers,
E.C. directive, 105 *et seq.*
Monarchy, The,
taxation of, 71 *et seq.*
Netherlands,
treaty with U.S.A.,
limitation of benefits, 97 *et seq.*
Newspapers,
journalists, for,
deductible expenditure, whether, 410 *et seq.*
NSDDS,
Finance Bill, 272 *et seq.*
Non-Discrimination,
non-resident companies and resident companies between, 435 *et seq.*
Norway,
double taxation agreements,
continental shelf, 189 *et seq.*
OECD Model Tax Convention,
permanent establishment, agents as, 341 *et seq.*
Oil Taxation,
Finance Act, 434 *et seq.*
Finance Bill, 282 *et seq.*
Overpaid Taxes
law of restitution and, 442 *et seq.*
Parent–Subsidiary Measures,
E.C. directive, 105 *et seq.*
Partnership Taxation,
book, 524 *et seq.*
Penalties,
VAT,
Finance Bill, 253
Petroleum Revenue Tax,
Finance Bill, 282 *et seq.*
Principal Private Residence, 12 *et seq.*, 24 *et seq.*
dwelling-house, identification of, 12 *et seq.*, 17 *et seq.*
Reasonable Excuse,
late payment of VAT, for,
insufficiency of funds, 175 *et seq.*
Rent Free Periods,
tenant's work in return for, 6 *et seq.*, 10, 11
VAT, 6 *et seq.*
Residence,
available accommodation rule, abolition of,
Finance Bill, 285 *et seq.*
Resident and Non-Resident Companies,
discrimination between, whether, 435 *et seq.*
Restitution, Law of,
recovery of overpaid taxes, and, 442 *et seq.*
Returns,
electronically submitted, proposal for, 401 *et seq.*
Revenue Adjudicator, 301 *et seq.*
appointment, 301
independence, 302 *et seq.*
ombudsman, distinguished from, 304
role, 301 *et seq.*
Ruding Committee Report, 75 *et seq.*
dividends,
double taxation relief, 93 *et seq.*
Schedule E,
deductible expenditure,
newspapers for journalists, cost of, 409 *et seq.*
principle re-stated, 410 *et seq.*
School Fees,
benefit, as, 172 *et seq.*
sed victa Catoni
translation, 304 *et seq.*
Settled Property,
interest in possession,
capital gains tax, 70 *et seq.*
Share Ownership,
arrangements affecting,
variation to rights, whether, 249 *et seq.*
option arrangements, 249 *et seq.*
Share Valuation,
information standards, 240 *et seq.*
private companies,
court's discretion, disagreement, where, 240 *et seq.*
information not in public domain, 241 *et seq.*
no information, valuation date at, 245 *et seq.*
Shares,
classification of income and capital of,
indirect demergers, issued in, 406 *et seq.*
Single Market,
triangular transactions,
VAT, 252

INDEX

Statutory Interpretation,
Hansard, use of for, 1 *et seq.*
Switzerland,
double taxation agreement,
continental shelf, 189 *et seq.*
Tax Appeals,
book, 522 *et seq.*
Taxation,
historical context, in
1932–1945, 230 *et seq.*
Taxpayer's Charter, 301 *et seq.*
complaints procedure, 301 *et seq.*
Tax Returns. *See* Returns.
Tenancy,
rent-free periods,
VAT, 6 *et seq.*
Trading Profits,
accounting for,
court guidance on, 468 *et seq.*
Transnational Enforcement of Tax Liabilities, 313 *et seq.*
Triangulation,
VAT, 160 *et seq.*
Unilateral Relief, 201 *et seq.* *And see* Foreign Tax Credit Relief.
United Kingdom/Ireland,
inheritance taxes,
double taxation relief, 384 *et seq.*
United States of America,
treaty with Netherlands,
limitation of benefits, 97 *et seq.*
Value Added Tax,
1993 European System,
books, 180 *et seq.*
bad debt relief,
Finance Bill, 254
car tax, abolition of,
Finance Bill, 256
deemed supplies,
Finance Bill, 254
fuel for domestic/charity use,
Finance Bill, 252
fuel for vehicles,
Finance Bill, 252
gold, scheme for,
Finance Bill, 253
input tax appeals,
Finance Bill, 253
leasing transactions, 479 *et seq.*
penalties,
Finance Bill, 255
reasonable excuse for late payment,
insufficiency of funds, 175 *et seq.*
rent-free periods, 6 *et seq.*
triangulation, 160 *et seq.*
Finance Bill, 252